



**THE
JHARKHAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 115

28 Magh, 1938 (S)

Ranchi, Friday 17th February, 2017

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

14th February, 2017

S.O. NO.4, dated 14th February, 2016-- In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following amendments in the Jharkhand Value Added Tax Rules, 2006; as implemented by the Departmental Notification No. S.O. 219 dated 31 March, 2006:-

AMENDMENTS

1) Amendment in rule 3

After the existing clause (a) of sub-rule (x) of rule 3: the following explanation shall be inserted:-

Explanation- The principal place of business for this rule shall mean and include the place of business from where the dealer carries out his main activities of business and keeps his regular books of accounts.

2) Amendment in rule 14

(i) The existing sub- rule (7) of Rule (14) shall be substituted in the following manner :-

If any VAT dealer having furnished a return in the Forms as prescribed in this rule, finds any omission or incorrect information therein, other than as a result of an inspection or receipt of any other information or evidence by the authority prescribed, he shall furnish a revised return in the Forms as prescribed in this rule before the expiry of three months following the last date prescribed in the rules for furnishing the original return relating to the tax period.

(ii). In the proviso of sub rule (9) (a) the words “40 Lakhs” shall be substituted by the words “60 Lakh”

(iii) In the proviso of sub rule (10) the words “40 Lakh” shall be substituted by the words “60 Lakh”

(iv) Another proviso shall be inserted after the existing second proviso after the sub-rule (11) of the rule 14: as under:-

“Provided further, that if any VAT dealer finds any omission or incorrect information as filed in his annual return in Form JVAT 204; such VAT dealer may revise his annual return, in Form JVAT 204; within one month after the expiry of the last date prescribed in this rule for furnishing the annual return, relating to that tax period.

3). Amendment in Rule 18-

The existing Rule 18 shall be substituted in the following manner-

(i) The prescribed authority within a period of two years from the end of the tax period(s) may scrutinize any return filed by a dealer and verify the correctness of the returns.

(ii) In the circumstances, if the prescribed authority finds any error or omission in the return or any incorrect claim towards the input tax credit under sub section (4) of section 18 of the Act, or finds that the claim is not fully supported by the appropriate evidence(s), he may issue a notice in JVAT 302 directing him by such date to furnish such evidence(s) as he may deem fit and necessary.

(iii) If any additional amount tax or interest or penalty is found payable after examining the evidence(s) filed by the dealer and pursuant to an order passed under sub section (2) of section 33, the prescribed authority shall issue a notice in Form JVAT 303 directing him to pay the balance amount by such date not exceeding thirty days.

4). Amendment in Rule 22

(i) The existing clause (b) of sub-rule (1) of rule 22 shall be substituted by as under:-

When such registered VAT dealer, who is a contractor, and where he awards any part or whole of his contract to any registered sub-contractor, for transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract; such registered contractor shall deduct the turnover of such registered sub-contractor; from his turnover .

Provided the registered contractor shall issue the prescribed Declaration in Form JVAT 412 to such registered sub-contractor; and such registered sub-contractor shall also issue the prescribed Form in Form JVAT 413; to such registered contractor.

Provided further the registered contractor and the sub-contractor, within thirty days of issue and receipt of such Declarations in Form JVAT 412 and the Form JVAT 413: shall forward the copy of such prescribed Declarations, to the circle(s) where they are registered.

(ii) The existing proviso of sub-rule (2) of rule (22), shall be substituted by as under:-

"Provided, where such contractor VAT dealer has not maintained the accounts to determine the correct value of the goods at the time of incorporation, he shall pay tax at the rate of fourteen percent (14%) on the total consideration received or receivable; subject to the deductions specified in the table aforesaid.

5). Amendment in Rule 26

A new sub-rule as sub-rule (11A) shall be inserted after sub-rule (11) in the following manner:-

sub-rule (11A) where any VAT dealer is making inter-state sales falling under sub-section (1) as well as sub-section (2) of section (8) of the C.S.T Act 1956 and the inputs are common in both, the amount so claimed as input tax credit for the purpose of section 18(4)(ii) and 18(4)(iii) shall be calculated in the following manner :-

(a) For the purpose of calculating input tax credit not admissible for adjustment from any tax payable as mentioned in section 18(4)(ii) and section 18(4)(iii) of the Act, the under mentioned formula shall apply-

Proportionate input Tax credit on such CST payable on inter-state sales falling under sub section (1) of Section 8 of the Central Sales Tax Act, 1956 (-) Tax payable on sale under sub-section (1) of Section 8 of the Central Sales Tax Act, 1956.

Where, Proportionate ITC is=
$$\frac{A \times (\text{Multiply}) \text{ CST sale under section 8(1) of the Central Sales Tax Act, 1956}}{C}$$

Where the values of A and C are as mentioned in sub-rule (5) of Rule 26.

Provided where CST payable on such inter-state sales falling under sub- section (1) of section 8 exceeds the proportionate input Tax credit calculated on inter-state sales falling under sub- section (1) of section 8 of the Central sales Tax, 1956, then the input tax credit shall be allowed only to the extent of proportionate input tax credit on sale under sub section (1) of section 8 of C.S.T Act 1956.

(b) For the purpose of calculating proportionate input Tax credit on inter-state sales falling under sub section (2) of Section 8, the amount not eligible for Input Tax Credit shall be calculated / computed by applying the under mentioned formula -

$$\frac{A \times (\text{Multiply}) \text{ CST sale under Section 8(2)}}{C}$$

Where the values of A and C are as mentioned in sub clause (ii) of sub rule (5) of Rule 26.

Provided further that the input tax credit shall not be available for adjustment, as computed under sub-rule 11A, and shall be deductible from the eligible input tax credit as calculated under the sub-rules 26(5) to rule sub-26(11) as applicable.

6). Amendment in Rule 31

(i) In clause (b) of sub rule (1) – The words “40 Lakhs” shall be substituted by “60 Lakh”

(ii) In sub rule (1) of Rule 31 in the paragraph after sub-rule (1) the words, “by the end of the month after expiry of the period of 9 months” shall be substituted by “31st March of the following year”.

7). Amendment in Rule 32

In explanation of this rule The words “40 Lakhs” shall be substituted by the words “60 Lakh”

8). Amendment in Rule 35

A new sub rule (6) shall be inserted after sub rule (5) in the following manner-

(6). The declaration forms as prescribed hereinabove shall be furnished within the period, provided in the proviso of section 35 of the Act, failing which the purchasing dealer shall be liable for payment of interest on tax due @2% calculated from the date, the tax payable in respect of the claim has become due, to the date of its payment.

Provided that if the prescribed authority is satisfied that the person concerned was prevented, by sufficient cause, from furnishing such declaration within the aforesaid time, that authority may allow such declaration to be furnished within such further time as the authority may permit.

Provided further that if the prescribed authority is satisfied that there exists sufficient reason for doing so, he may allow more than one declaration form instead of one for a year, as prescribed in this rule, to be submitted by such person.

9). Amendment in Rule 38

In sub Rule (9), the words " Rs. 40 Lakhs" shall be substituted by the words " Rs. 60 Lakh".

10). Amendment in Rule 43

In sub Rule (3) following words shall be inserted after the words “exit from the state”-

“not later than 30 hours from the time of entry into the first entry check post of the state.”

“provided that if the officer-in-charge of the preceding check post or barrier is satisfied that the driver or person in-charge of the goods was prevented by sufficient cause from surrendering the original copy within the aforesaid time, subject to the other provisions of the Rules, he may allow the vehicle to cross into the other state .”

11). Amendment in Rule 45

Rule 45. Information to be furnished and records to be maintained by persons engaged in the Business of Transporting Goods, C&F Agents etc and enrolment of Transporter, Goods Carrier or Transporting Agents or Courier agency/ Company, amendment and cancellation of Certificate of Enrolment and penalty for failure to apply for enrolment:-

12) New Sub-rule (5) to sub-rule (12) shall be inserted after the sub-rule (4) of Rule 45 in following manner:-

(5) A transporter, carrier or transporting agent or courier agency/company operating his transport business in Jharkhand having more places or additional places or branches of business than one, situated in different circles in the state shall make an application in Form JVAT 127 for a certificate of enrollment under sub-section (1)(b) of Section-73 to the Registering Authority where his principal place of business is situated within **thirty days** from the date of commencement of such transport business in Jharkhand, or within thirty days of implementation of this sub-rule or within such period as may be allowed by the said Authority for reasons to his satisfaction. The in-charge of the circle after his due verification and recommendation shall forward such application to the commissioner within thirty days, and the commissioner or the officer Authorised in this behalf, on being satisfied shall dispose of such application and grant permission to get him enrolled in the circle as specified in his application.

(6) When the registering authority is satisfied that the transporter, carrier or transporting agent or courier company has furnished all the requisite information in the application under Sub Rule 3 and that the application is in order, he shall enrol such transporter, carrier or transporting agent or courier agency/ company and issue in favour of him a Certificate of Enrolment in Form No.- JVAT 128 under sub- section (1)(b) of Section 73.

Provided that the registering Authority shall also furnish the transporter, carrier or transporting agent or courier agency/company a certified copy of the certificate of enrolment for every other place of business and warehouse specified therein.

(7) The certificate of enrolment issued to a transporter, carrier or transporting agent or courier agency/company shall be kept and displayed at a conspicuous place of his business or warehouse to which it relates.

(8) When there is a change in the constitution of business of a transporter, carrier or transporting agent or courier agency/company and that requires an amendment in the certificate of enrolment, the holder of such certificate of enrolment issued under Sub Rule (6), shall make an application for this purpose within thirty days to the registering authority along with the

copy of the original certificate of enrolment and evidence supporting such change and the registering authority may, if he is satisfied that the application is in order, make such amendments in the certificate of enrolment as may be deemed necessary.

(9) Any transporter, carrier or transporting agent or courier agency/company may, upon an application, obtain from the registering authority, on payment of a fee of one hundred rupees, a duplicate copy of any certificate of enrolment which has been issued to him under sub-Rule (6) and which has been lost, destroyed or defaced.

(10) If the transporter, carrier or transporting agent or courier agency/company discontinues his transporting business, he shall make an application to the registering authority, together with the copy of the original certificate of enrolment and evidence supporting such discontinuance, within thirty days of date of such discontinuance and if the authority is satisfied upon enquiry that such contention is correct, he shall, within thirty days of the date of receipt of such application, cancel the certificate of enrolment.

(11) When the registering authority is satisfied that the transporter, carrier or transporting agent or courier company discontinues his business or ceases to exist at his place of business, he shall, after giving the transporter, carrier or transporting agent or courier company, as the case may be, an opportunity of being heard, cancel the certificate of enrolment, with effect from the date of such discontinuation or ceasing of his business.

(12) (i) Where it appears to the registering authority that a transporter, carrier or transporting agent or courier company is liable to pay penalty under sub-section (1) (c) of section 73 for his failure to make application of enrolment, he shall serve a notice upon such transporter, carrier or transporting agent or courier company directing him to appear in person or through his agent on the date and at time and place specified in such notice and show cause as to why penalty shall not be imposed on him.

(ii) The registering authority shall fix a date for hearing ordinarily not less than fifteen days from the date of issue of such notice.

(iii) The registering authority, after hearing the transporter, carrier or transporting agent or courier company as the case may be, by an order in writing, impose such amount of penalty as he deems fit and proper and shall serve a notice of demand in Form JVAT 300 upon such transporter, carrier or transporting agent or courier agency/company directing him to pay the amount of penalty so imposed specifying the date, not less than thirty days after the service of the notice, by which the payment shall be made and the date by which the receipted challan proving such payment shall be produced before such authority.

13) Existing sub-rules (3) and (4) of Rule 45 will be renumbered as sub-rules (11) and (12)

14). Amendment in Rule 60-

In sub rule (5), the words “or continue in this scheme” shall be deleted.

15). Insertion of a new Rule 65A-

In Chapter XI under the heading “MISCELLANEOUS” a new Rule 65 A after rule 65 shall be inserted in the following manner –

65A. (i) “An application for clarification and advance ruling under section 80 A of the Act may be filed, by uploading it from the departmental web site www.jharkhandcomtax.gov.in, or directly before the commercial taxes Tribunal, Jharkhand, Ranchi.

(ii) An application for clarification and advance ruling shall contain the following:-

**Form for application for Advance Ruling under section 80A of the
Jharkhand Value Added Tax Act, 2005**

**BEFORE THE COMMERCIAL TAXES TRIBUNAL FOR
CLARIFICATION AND ADVANCE RULINGS**

Date of Filing of Application :

Application No.

1. Name of the Applicant.....
2. Name of the dealer
3. TIN of the dealer
4. Complete address if Unregistered
5. Mobile No
6. E-mail ID
7. Jurisdictional assessing authority
8. Clarification sought.....
9. List of documents attached

Date

(Signed) Applicant /
Authorised representative

VERIFICATION

I the applicant do hereby declare that what is stated above is true to the best of my / our knowledge and belief.

(Signed) Applicant /

Date

Authorised representative

(iii) In the event when the application under sub rule (i) is filed by uploading it from the departmental website, the same shall be submitted by the department to the Tribunal and the advance ruling pronounced by the Tribunal shall be communicated to the applicant on his e-mail id.

15. Amendment in Form JVAT 119-

In Form JVAT 119 the options of –

“☐ Renewal of Composition of Tax scheme (Turnover upto 25 lakh per annum)

Effective date from _____ (Beginning of financial year)

☐ Renewal of Composition of Tax scheme (Turnover upto 50 lakh per annum)

Effective date from _____ (Beginning of financial year)” shall be deleted.

16. Insertion of new Forms JVAT 127 and JVAT 128-

New forms JVAT 127 and JAVT 128 shall be inserted in the rules.

17. Insertion of new Forms JVAT 412 and JVAT 413-

New forms JVAT 412 and JAVT 413 shall be inserted in the rules.

18. Amendment in Form JVAT 200 and JVAT 204

The existing forms JVAT 200 and JVAT 204 shall be amended and substituted by the new forms JVAT 200 and JVAT 204, as annexed-

19. Amendment in Form JVAT 300-

In the title of Form JVAT 300, after the words "See Rule 17(1), 31(3), 32, 32(9)", the words and punctuations "and 45 (10)" shall be added.

20. Amendment in Form JVAT 302-

(1) The words “sub section (1) of section 33” shall be substituted by the words “sub section(2) and (3) of section 33”

(2) The words and punctuations “u/s 30(4)” shall be substituted by the words and punctuations “u/s 30(1)”

21. Date of effect of amendments -

(i) Amendments in Rule 14(9)(a) ,14(10), Rule 22(1)(b), Rule 22(2), Rule 26, Rule 31(1) (b) and in Explanation of Rule 32 and Rule 38(9) shall be effective from 1.4.2015.

(ii) Amendments in Rule 60 & JVAT 119 shall be effective from 22.10.2014.

- (iii) Rule 65 A shall be effective from 01.04.2016,
- (iv) Amendments made in rule 45 shall be deemed to be effective from 08-11-2016 ; and
- (iv) Rest of the amendments shall be effective from the date of its publication in the official Gazette.

(File No.- Va0Kar/VAT/Sansodhan/03/2016)
By the Order of The Governor of Jharkhand),

Sd/-(Illegible),
Principal Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi.

THE JHARKHAND VALUE ADDED TAX RULES, 2005**FORM JVAT 127****Application for Enrolment**

[See sub-rule 3 of Rule 45]

To,

The Registering Authority,

.....Circle

Application for Enrolment ☐ Amendment of Certificate of Enrolment ☐

1. If it is an application for amendment of certificate of enrolment, state your Enrolment Number:

2. **Name of the Applicant :**

First Name	
Middle Name	
Surname	

3. **Name of the transport business:**

4. **Address of the Head / Main office in Jharkhand :**

Room / Flat No.

Premises No. & Street

District

Pin Code

Telephone No.

5. Status of the business:**6. Address and Telephone No. of all Branch office within Jharkhand.****First Branch:**

Room/ Flat No.

Premises No. & Street

District

Pin Code

Telephone No.

Second Branch:

Room/ Flat No.

Premises No. & Street

District

Pin Code

Telephone No.

7. If the transporter is a Limited Co., Number of the Certificate of Registration issued by Registrar of Companies:

8. Details of Bank Account:

First Bank:

Name :

Branch :

Account No.

Address :

Second Bank:

Name :

Branch :

Account No.

Address :

Third Bank:

Name :

Branch :

Account No.

Address :

9. PAN Number of the Proprietor/ Firm/ Company under the Income Tax Act, 1961

I/We do
hereby declare that the above information are true & correct to the best of my knowledge
and belief.

Date

Signature

Place

Status

THE JHARKHAND VALUE ADDED TAX RULES, 2005
FROM JVAT 128
Certificate of Enrolment

[See sub-rule 4 of rule 45]

1. **Enrolment Number-**

2.		D	D	M	M	Y	Y	Y	Y

3. **Circle –**

4. **THIS IS TO CERTIFY THAT**

Proprietor/ Partner / karta of a Hindu undivided family/Company, carrying on transport business in the trade name of

.....,

having its only* Head/ Main office at

.....

In Jharkhand, has been enrolled as a* transporter/ carrier/ transporting agent/courier company under sub-section (1)(b) section 73 of the Jharkhand Value Added Tax Act, 2005

5. **The dealer has Branch offices in Jharkhand at :

- | | |
|----|-----------------------|
| a) | Room/Flat No. |
| b) | Premises No. & Street |
| c) | City/ Town |
| d) | District |
| e) | Pin Code |
| f) | Telephone No. |

6. PAN NO. of The Proprietor/ Firm/ Company

Seal of Registering Authority

Signature of the Registering Authority

Date

.....Circle

* Strike out whichever is not applicable

** annex Separate Sheet.

COMMERCIAL TAXES DEPARTMENT
[See Rule 22(1) (b)]

FORM JVAT 412

(Form of Declaration under the Jharkhand Value Added Tax Rules 2006 ,For awards of works contract by the main contractor to a sub-contractor)

The registered contractor engaged in executing the works contract shall issue to his registered sub-contractor

To be prepared in three copies – the first copy shall be forwarded to the registered sub-contractor; the second copy shall be forwarded to the circle, where the main contractor is registered and third copy shall be retained by the main registered contractor.

1. Name & Address of The registered main contractor
2. Name of the Circle, where he is registered
3. TIN of the registered main contractor

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4. Name & Address of The registered sub- contractor
5. Name of the Circle, where he is registered
6. TIN of the registered sub- contractor

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7. Total value of works contract as awarded by the mail contractor to the sub-contractor.
8. Name of the contractee for whom or whose benefit the works contract is executing
9. The agreement number/date: of the contract agreement between the contractee and the main registered contractor
10. The agreement number/date: of the contract agreement between the main contractor and the registered sub- contractor

DECLARATION

I Status
..... of the above main contractor hereby
declare that the content of this declaration are true and correct.

Signature & Stamp of the registered main contractor

Date of declaration

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e th ar

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COMMERCIAL TAXES DEPARTMENT

FORM JVAT 413

[See Rule 22(1) (b)]

(Form of Declaration under the Jharkhand Value Added Tax Rules 2006 ,For awards of works contract to the sub-contractor, by the main contractor)

The registered sub-contractor engaged in executing the works contract shall issue to his registered main contractor

To be prepared in three copies – the first copy shall be forwarded to the registered main-contractor; the second copy shall be forwarded to the circle, where the sub- contractor is registered and third copy shall be retained by the registered sub-contractor .

1. Name & Address of The registered sub- contractor
2. Name of the Circle, where he is registered
3. TIN of the registered sub- contractor

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4. Name & Address of The registered main contractor
5. Name of the Circle, where he is registered
6. TIN of the registered main contractor

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7. Total value of works contract, as awarded to the sub-contractor by the main contractor
8. Name of the contractee for whom or whose benefit the works contract is executing
9. The agreement number/date: of the contract agreement between the contractee and the main registered contractor
- 10 The agreement number/date: of the contract agreement between the main contractor and the registered sub- contractor

DECLARATION

I Status
..... of the above sub-contractor hereby declare that the content of this declaration are true and correct. I further declare that I shall file the true , correct and complete returns and pay the output tax in accordance with the provision of the Act and the Rules.

Signature & Stamp of the registered sub- contractor

Date of declaration

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